

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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<b>Applicant(s):</b> Marshall	<b>: Group Art Unit:</b> 3691
<b>Serial No.:</b> 10/829,032	<b>: Examiner:</b> Subramanian
<b>Filed:</b> April 21, 2004	<b>: Attorney Docket No.:</b> 006878.112404
<b>For:</b> A METHOD FOR HEDGING ONE OR MORE LIABILITIES ASSOCIATED WITH A DEFERRED COMPENSATION PLAN	<b>:</b> <b>:</b> <b>:</b>

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**AMENDMENT IN RESPONSE TO FEBRUARY 26, 2008 OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS:**

This Amendment is filed in reply to the Office Action issued by the U.S. Patent and Trademark Office on February 26, 2008 in connection with the above-identified patent application. The February 26, 2008 Office Action provided a period of 1 month in which to file a response, i.e., by March 26, 2008. A Petition for a five-month extension of time is being filed herewith. Accordingly, a reply is now due by August 26, 2008 and this Amendment is being timely filed.